

# **CITY OF LAS VEGAS BUDGET IN BRIEF FISCAL YEAR 2005**



## **CITY OF LAS VEGAS VISION**

"A vibrant, affordable, and diverse city of opportunity in which all citizens enjoy their neighborhoods, feel safe, and know they will be heard."

## **CITY OF LAS VEGAS MISSION**

"To provide residents, visitors, and the business community with the highest quality municipal services in an efficient, courteous manner and to enhance the quality of life through planning and visionary leadership."

## **CITY OF LAS VEGAS VALUES**

**Commitment** to personal and fiscal integrity

**Honesty** in all our actions

**Innovation** in meeting the present and future needs of the city

**Respect** for, and belief in, individual differences and the worth of every person

**Pride** in our work, in our dedication to public service, and in being the best we can be

CITY OF LAS VEGAS

BUDGET IN BRIEF

FISCAL YEAR 2005

APPROVED ON MAY 18, 2004

MAYOR OSCAR B. GOODMAN

MAYOR PRO TEM / COUNCILMAN GARY REESE  
COUNCILMAN LARRY BROWN  
COUNCILMAN LAWRENCE WEEKLY  
COUNCILMAN MICHAEL MACK  
COUNCILWOMAN JANET MONCRIEF  
COUNCILMAN STEVE WOLFSON

DOUG SELBY, CITY MANAGER  
BETSY FRETWELL, DEPUTY CITY MANAGER  
STEVE HOUCHENS, DEPUTY CITY MANAGER

MARK R. VINCENT, DIRECTOR  
FINANCE AND BUSINESS SERVICES





**Budget and Finance Division**

Candace Falder, Manager

John Pfeiffer

Joseph Williams

Patricia Braganza

John Feedar

Debbie Phillips

Mary Sheets

Cassie Barbour

Billie Jo Berlin

LuAnn Kutch

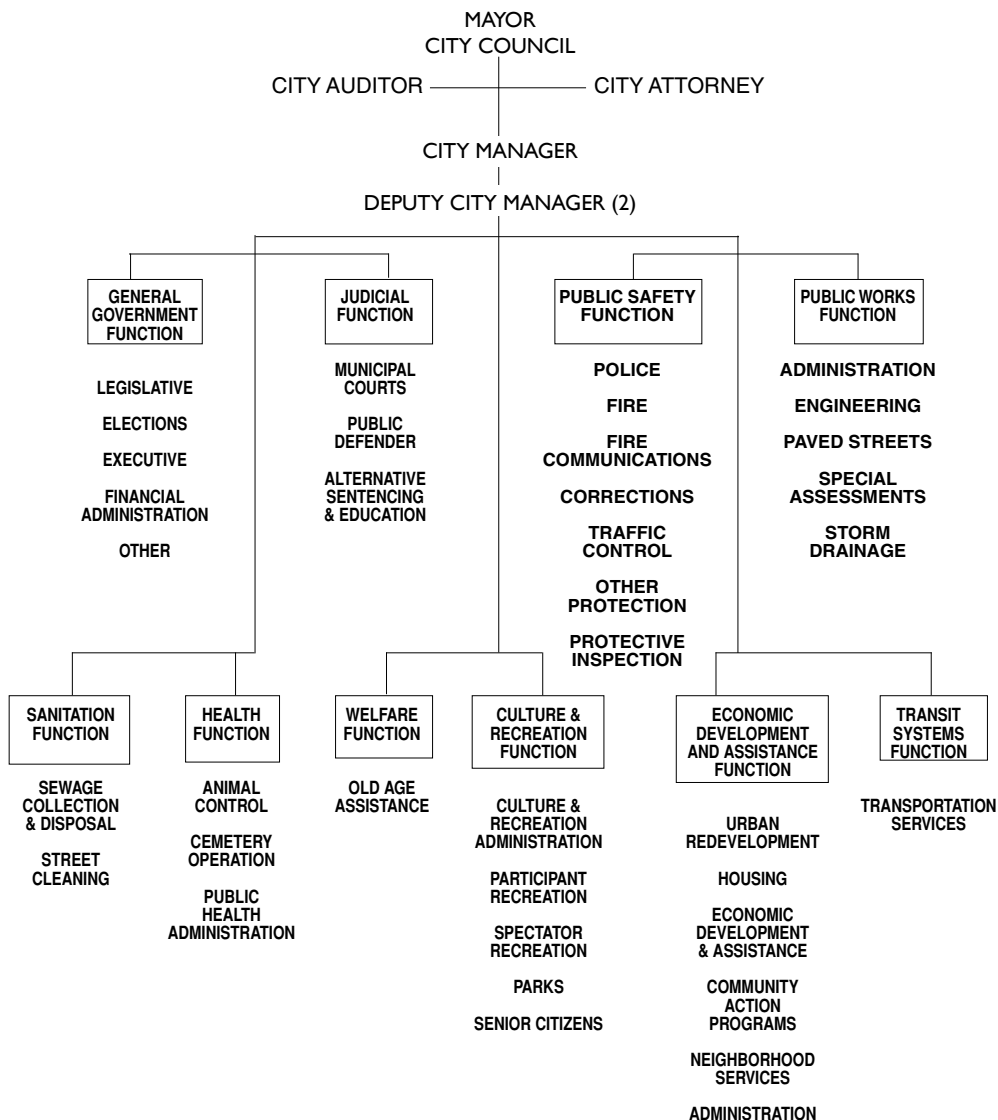
Joni Prucnal

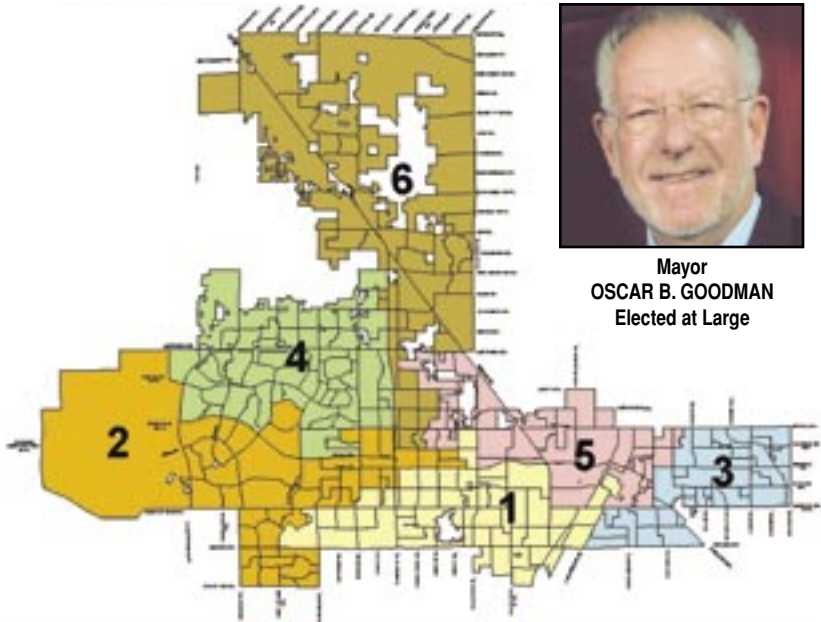
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# CITY OF LAS VEGAS

## TABLE OF ORGANIZATION BY FUNCTION AND ACTIVITY





**Mayor**  
**OSCAR B. GOODMAN**  
Elected at Large



**Mayor Pro Tem**  
**GARY REESE**  
WARD 3



**Councilwoman**  
**JANET MONCRIEF**  
WARD 1



**Councilman**  
**STEVE WOLFSON**  
WARD 2



**Councilman**  
**LARRY BROWN**  
WARD 4



**Councilman**  
**LAWRENCE WEEKLY**  
WARD 5



**Councilman**  
**MICHAEL MACK**  
WARD 6



LAS VEGAS  
CITY COUNCIL

Oscar B. Goodman  
MAYOR

Gary Reese  
MAYOR PRO TEM

Larry Brown  
Lawrence Weekly  
Michael Mack  
Janet Moncrief  
Steve Wolfson

Douglas Selby  
CITY MANAGER

To the Citizens of Las Vegas

Development of a budget is a managerial process that has both financial and technical dimensions. Budget preparation allows departments the opportunity to reassess goals and objectives and the means for accomplishing them. The annual budget of the City of Las Vegas provides the foundation from which we endeavor to provide efficient and cost-effective services and infrastructure improvements for the benefit of our residents. The final budget provides the legal basis for the expenditures of funds in accordance with the City Council's priorities and established policies.

Strategic Planning is the cornerstone of the budget preparation process, and is used to create focus, consistency and purpose for City organizations. The Strategic Plan reflects the City's commitment to provide services that enhance the quality of life for its citizens and visitors while ensuring fiscal integrity and smart growth. In the plan, the City Council adopted eight priorities;

- Provide a safe environment for our residents, businesses, and visitors using a community oriented approach.
- Aggressively attract and retain diverse businesses in addition to gaming.
- Support and encourage affordability, livability, and pride in our neighborhoods.
- Manage cost and revenue resources to achieve efficient operations.
- Create, integrate, and manage orderly and sustainable development and growth of our community.
- Revitalize and invigorate our mature areas and the urban core.
- Provide an open government which allows access, participation, and respectful communication using traditional and technically advanced methods.
- Develop and maintain multigenerational leisure opportunities.

This budget anticipates General Fund revenue growth in FY 2005 of 6% percent over FY 2004 estimates, including transfers. Consolidated Tax, 49% of the FY 2005 revenue, represents the sales, cigarette, liquor, and motor vehicle privilege tax revenues collected by the State of Nevada and distributed to counties and cities based on a five-year backward averaging formula that considers assessed valuation and population. We anticipate that the future affects of this revenue distribution formula will be to dampen the immediate impacts of significant changes (increases or decreases) in our contributions to these tax bases.

Quality of life considerations are significant in the large portion of the City's budget that goes to the area of law enforcement. The City's primary police force is the Metropolitan Police Department (Metro). The



City has planned for \$104.9 million for its share of FY 2005 Metro police services operations. This represents a 4.6 percent increase over FY 2004. In a joint agreement with Clark County, the budget includes debt service costs associated with the construction and furnishing of the MetroCom facility and the training academy and substation in the Northwest.

The City's Detention & Enforcement Department will receive approximately \$11.9 million in revenue from Immigration and Customs Enforcement for the housing of deportees. Excess capacity in the facility will be used to house up to 600 deportees.

The final budget for the General Fund amounts to \$433 million, including transfers. This is a 5.4 percent increase over the FY 2004 estimates. The primary contributors are \$25.1 million to fund contractual increases in wages and benefits and fully fund all approved positions (including \$3.7 million for new positions) and a \$4.6 million increase to the Metropolitan Police Department.

The City is currently in negotiations with a bargaining unit. This budget includes planned expenditures for estimated retroactive pay adjustments that would be payable at the completion of contract negotiations.

We forecast revenues and transfers of \$ 431.9 million in the General Fund. We project the taxes represented in the consolidated formula (SB254) will increase by approximately 5.2 percent, comprising 49 percent of our revenue base. Taxation estimates indicate our property taxes (20 percent of our base) will increase by approximately 9.8 percent. Overall, budgeted revenues and transfers will increase by 6 percent in FY 2005 over FY 2004 estimates.

Special Revenue Funds account for monies received from specific revenue sources which limit their use to specified purposes. Seventy-three percent of the revenues funding these programs are from intergovernmental sources such as grants, reimbursements, and contributions. Appropriations in the Special Revenue Funds category total \$151.5 million. Of this amount, approximately 38 percent is committed to major capital projects. Housing and Community Development Block Grants, approximately 15 percent of appropriations in this fund, are allocated to targeted neighborhoods according to the City's Neighborhood Improvement Plan.

Capital Project Fund appropriations total approximately \$405 million for a variety of projects, most of which involve improvements to infrastructure. Funding for these projects come largely from dedicated or specified revenue sources, or represent carry forward balances from construction in process. These projects are referenced in the Five Year Capital Improvement Plan, which is issued separately.

Enterprise Funds will receive approximately \$3.9 million in General Government Cost Allocation charges with the offsetting revenue to the General Fund. General Government costs include City Manager's Office, City Attorney, City Clerk, Human Resources, Finance, and Information Technologies.

The City's management team, "Team Las Vegas," continues to be committed to improving customer service, improving the efficiency of City operations, and improving the quality of City services. I believe this Final Budget advocates this philosophy along with the strategic direction from the City Council and creates a sound expenditure plan for this next year.

A handwritten signature in black ink that reads "Douglas Selby". The signature is fluid and cursive, with the first name "Douglas" and last name "Selby" clearly distinguishable.

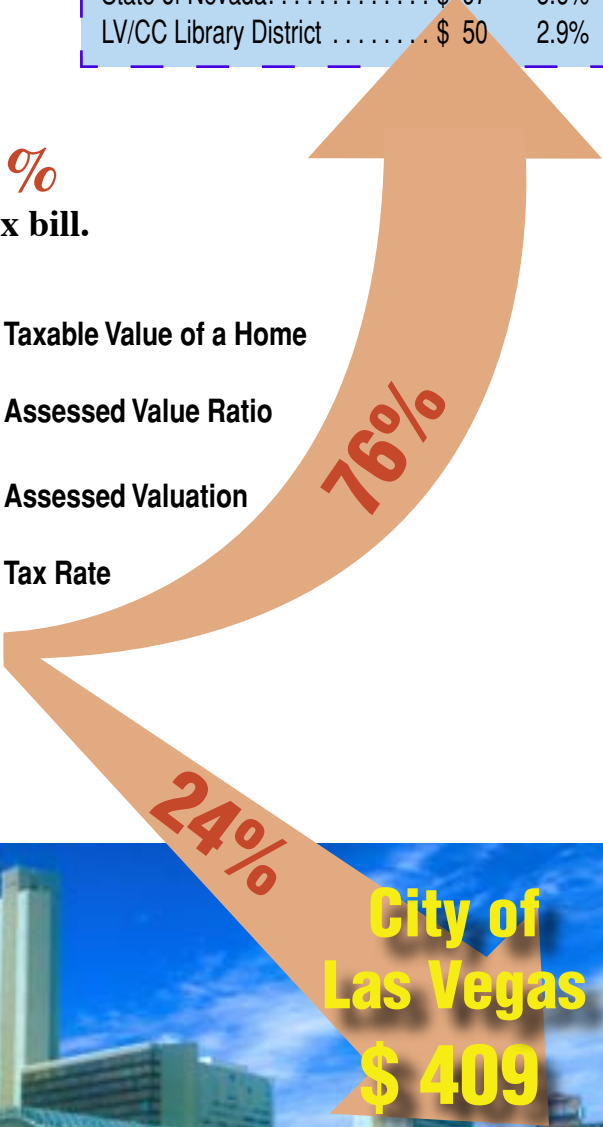
Douglas Selby  
City Manager

# Your Property Tax Bill

76% of your tax bill is distributed as follows:		
Clark County School District . . .	\$685	39.5%
Clark County . . . . .	\$343	19.8%
LV Metropolitan Police Dept. . . .	\$149	8.6%
State of Nevada. . . . .	\$ 97	5.6%
LV/CC Library District . . . . .	\$ 50	2.9%

The City of Las Vegas receives **24%** of your property tax bill.

\$	150,000	Taxable Value of a Home
x	35%	Assessed Value Ratio
<hr/>		
\$	52,500	Assessed Valuation
x	3.30%	Tax Rate
<hr/>		
\$	1,733	



## ASSESSED VALUATION

### FIVE-YEAR RECORD OF ASSESSED VALUATION City of Las Vegas, Nevada

Fiscal Year ended June 30	2001	2002	2003	2004	2005
City of Las Vegas	8,911,583,635	9,478,345,448	10,601,484,064	11,479,811,435	12,717,378,524
Redevelopment	<u>292,083,553</u>	<u>272,773,125</u>	<u>286,875,687</u>	<u>328,272,308</u>	<u>359,413,153</u>
Total Las Vegas	<u><b>9,203,667,188</b></u>	<u><b>9,751,118,573</b></u>	<u><b>10,888,359,751</b></u>	<u><b>11,808,083,743</b></u>	<u><b>13,076,791,677</b></u>
Percent Growth		5.95%	11.66%	8.45%	10.74%

## PROPERTY TAX

The City's assessment has been decreased as follows (per \$100 of assessed valuation):

	FY <u>2004</u>	FY <u>2005</u>
Operating rate	.6765	.6765
Fire Safety Initiative	.0950	.0950
Debt rate	<u>.0081</u>	<u>.0077</u>
<b>Combined City rate</b>	<u><b>.7796</b></u>	<u><b>.7792</b></u>

## FISCAL AND BUDGET POLICIES

The City has adopted Fiscal Policies pertaining to Budget, Positions and Personnel, Capital, Revenues, Fund Balances and Reserves. Some of the more significant budget policies are as follows:

### Budgets

- ◆ Appropriations for ongoing expenditures will not exceed ongoing revenues.
- ◆ Budgets will be reflected at full cost (no vacancy factor), including overhead where appropriate, and will be evaluated from the perspective of annualized operating cost.
- ◆ New programs will be funded from fees, efficiencies, and/or from general revenues.
- ◆ Opportunities will be sought to improve performance through technology.

### Positions and personnel

- ◆ Vacant positions shall be evaluated and re-justified.
- ◆ All positions will be fully funded (no vacancy factors).
- ◆ Savings from vacancies will be used to fund one-time costs or replenish fund balance.

### Capital

- ◆ Bonds will only be considered for capital needs where (a) there is a valid 5-year capital improvement plan (CIP) and (b) it is determined that the City can absorb the operating costs of the new facility in its operating budget.
- ◆ Major capital acquisitions will be identified and listed in the CIP for the next five years, and will project annual operating costs to be funded from General Fund in future years.

### Revenues

- ◆ Barring extraordinary events, the City shall self-impose a property tax limit based on the FY 1999 variance between the actual tax levied and the maximum allowed levy; that is, the City will not raise taxes beyond a self-imposed limit that is 11.2 cents per \$100 below the State imposed limit.
- ◆ Fees and charges will be increased, where appropriate, to reflect increased cost in operations, including inflation and increased mandates.
- ◆ Public/public or public/private partnerships will be sought to enhance funding.

### Fund balances and reserves

- ◆ The ending fund balance should equal **at least** 12 percent of General Fund operating revenues.
- ◆ Statutory balances shall be maintained in self-insurance funds.

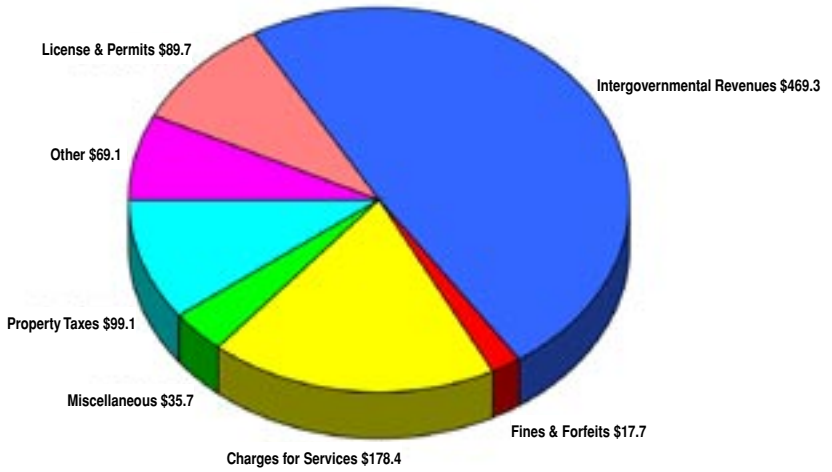
The implementation of these policies has contributed significantly to the financial health and stability of the City.

**TOTAL CITY OF LAS VEGAS BUDGET  
FISCAL YEAR 2005**

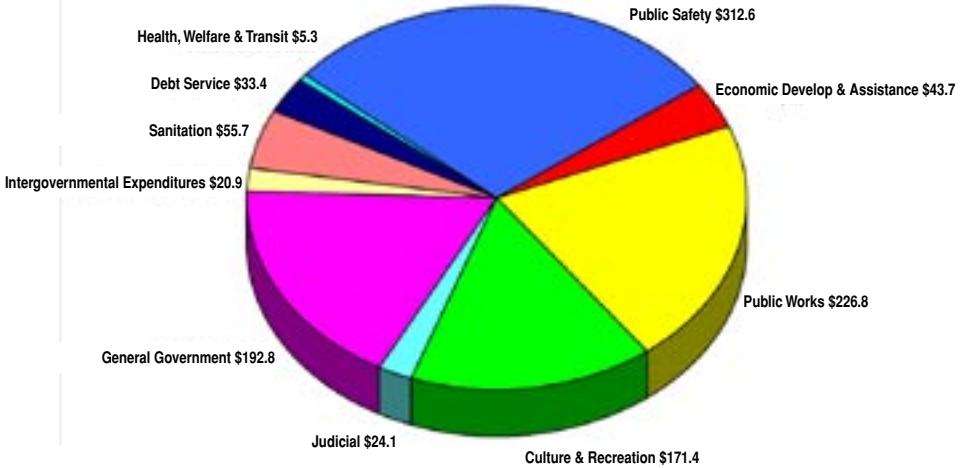
The following combines financial data for the two categories of City funds: Governmental funds and Proprietary funds.

	ACTUAL PRIOR YEAR ENDING 6/30/03	ESTIMATED CURRENT YEAR ENDING 6/30/04	BUDGET YEAR ENDING 6/30/05
RESOURCES			
Property Taxes	\$ 83,031,160	\$ 90,612,506	\$ 99,093,848
Other Taxes	6,560,138	7,764,825	7,090,508
Licenses and Permits	75,654,761	84,279,118	89,659,000
Intergovernmental Revenues	282,706,774	313,982,094	469,338,120
Charges for Services	137,779,529	153,927,070	178,351,690
Fines and Forfeits	14,633,232	16,371,494	17,665,000
Special Assessments	5,778,376	47,789,603	1,768,351
Miscellaneous	38,923,249	40,295,211	35,670,799
Proceeds Long-Term Debt	39,711,589	50,859,920	59,181,774
Sale of Fixed Assets	2,438,028	1,770,528	1,100,000
Fund Balance Carryover	<u>312,406,295</u>	<u>300,345,073</u>	<u>366,919,446</u>
<b>TOTAL RESOURCES</b>	<b>\$999,623,131</b>	<b>\$1,107,997,442</b>	<b>\$1,325,838,536</b>
EXPENDITURES			
Public Safety	\$ 247,542,402	\$273,084,077	\$312,601,275
Public Works	103,105,073	104,102,692	226,759,677
Culture & Recreation	62,230,113	65,654,472	171,430,543
Economic Development & Assistance	17,220,551	17,422,926	43,737,393
Judicial	15,339,351	20,329,742	24,068,420
General Government	116,579,909	134,022,554	192,774,546
Transit Systems	1,106,864	1,274,110	1,647,528
Health	2,278,127	2,501,752	2,646,017
Welfare	746,312	812,671	982,079
Intergovernmental Expenditures	5,732,607	13,506,461	20,912,644
Sanitation	49,964,531	50,451,900	55,660,736
Debt Service	<u>57,955,179</u>	<u>33,725,571</u>	<u>33,441,891</u>
<b>TOTAL EXPENDITURES/EXPENSES</b>	<b>\$679,801,019</b>	<b>\$716,888,928</b>	<b>\$1,086,662,749</b>

**REVENUES BY CATEGORY**  
(amounts expressed in millions)



**EXPENDITURES BY FUNCITON**  
(amounts expressed in millions)



FISCAL YEAR 2005 BUDGET

EXPENDITURES BY FUNCTION

GENERAL FUND						
	PUBLIC SAFETY	PUBLIC WORKS	CULTURE & RECREATION	ECONOMIC DEVELOP & ASSISTANCE	JUDICIAL	GENERAL GOVERNMENT
CITY COUNCIL	\$	\$	\$	\$	\$	\$2,906,318
CITY CLERK						2,715,454
CITY MANAGER						3,487,488
CITY ATTORNEY					3,207,254	3,655,780
CITY AUDITOR						803,929
HUMAN RESOURCES						4,109,076
INFORMATION TECHNOLOGIES						9,793,516
FINANCE AND BUSINESS SERVICES						10,401,968
PUBLIC WORKS	12,336,433	15,821,078				2,835,554
FIELD OPERATIONS		1,455,448	14,083,846			11,831,573
PLANNING & DEVELOPMENT						5,981,736
MUNICIPAL COURT					19,371,458	
POLICE	104,932,695					
DETENTION & ENFORCEMENT	41,933,025					
FIRE & RESCUE	85,473,013					
NEIGHBORHOOD SERVICES	2,224,494			5,338,472		
LEISURE SERVICES			23,681,754			
BUSINESS DEVELOPMENT				693,191		
OTHER GENERAL EXPENDITURES						23,279,000
TOTAL-GENERAL FUND	246,899,660	17,276,526	37,765,600	6,031,663	22,578,712	81,801,392
SPECIAL REVENUE FUNDS						
MULTIPURPOSE	9,884,551		4,957,693	1,145,438	1,489,708	2,879,395
LV CONVENTION & VISITORS AUTH						
FREMONT STREET ROOM TAX				120,000		
SID ADMINISTRATION						1,504,189
FREEWAY ARTERIAL SYSTEM	3,459,637					
PARK CONSTRUCTION PROGRAM						
TRANSPORTATION PROGRAMS						
STREET MAINTENANCE						
HOUSING PROGRAM				4,202,013		
HOUSING & URBAN DEVELOPMENT				16,022,037		
INDUSTRIAL DEVELOPMENT				12,039,349		
FIRE SAFETY INITIATIVE						
TOTAL-SPECIAL REVENUE FUNDS	13,344,188	0	4,957,693	33,528,837	1,489,708	4,383,584
CAPITAL PROJECTS FUNDS						
GENERAL				3,880,000		
CITY FACILITIES						45,931,651
FIRE SERVICES	6,449,729					
PUBLIC WORKS		22,694,455				
TRAFFIC IMPROVEMENTS	11,970,914					
PARKS & LEISURE ACTIVITIES			126,146,072			
ROAD & FLOOD		140,048,980				
DETENTION & ENFORCEMENT	4,537,400					
SPECIAL ASSESSMENTS		42,321,760				
TOTAL-CAPITAL PROJECTS FUNDS	22,958,043	205,065,195	126,146,072	3,880,000	0	45,931,651
DEBT SERVICE						
PROPRIETARY FUNDS	29,399,384	4,417,956	2,561,178	296,893		60,657,919
TOTAL EXPENDITURES BY FUNCTION	\$312,601,275	\$226,759,677	\$171,430,543	\$43,737,393	\$24,068,420	\$192,774,546

TRANSIT / HEALTH / WELFARE	INTERGOVERN- MENTAL	SANITATION	DEBT SERVICE	TOTAL	OPERATING TRANSFERS
\$	\$	\$	\$	\$2,906,318	\$
				2,715,454	
				3,487,488	
				6,863,034	
				803,929	
				4,109,076	
				9,793,516	
				10,401,968	
				30,993,065	
1,647,528				29,018,395	
				5,981,736	
				19,371,458	
				104,932,695	
2,512,017				44,445,042	
				85,473,013	
				7,562,966	
				23,681,754	
				693,191	
70,000				23,349,000	16,329,869
4,229,545	0	0	0	416,583,098	16,329,869
1,022,079	14,696,232	260,200		36,335,296	29,995,000
				0	5,197,801
				120,000	1,218,215
				1,504,189	57,500
				3,459,637	
				0	11,977,000
				0	931,683
				0	7,900,000
	351,812			4,553,825	524,774
				16,022,037	6,035,601
				12,039,349	
				0	13,648,858
1,022,079	15,048,044	260,200	0	74,034,333	77,486,432
				3,880,000	
				45,931,651	
				6,449,729	
				22,694,455	
				11,970,914	
				126,146,072	
				140,048,980	
				4,537,400	
				42,321,760	1,299,571
0	0	0	0	403,980,961	1,299,571
			26,336,412	26,336,412	
24,000	5,864,600	55,400,536	7,105,479	165,727,945	1,560,473
\$5,275,624	\$20,912,644	\$55,660,736	\$33,441,891	\$1,086,662,749	\$96,676,345

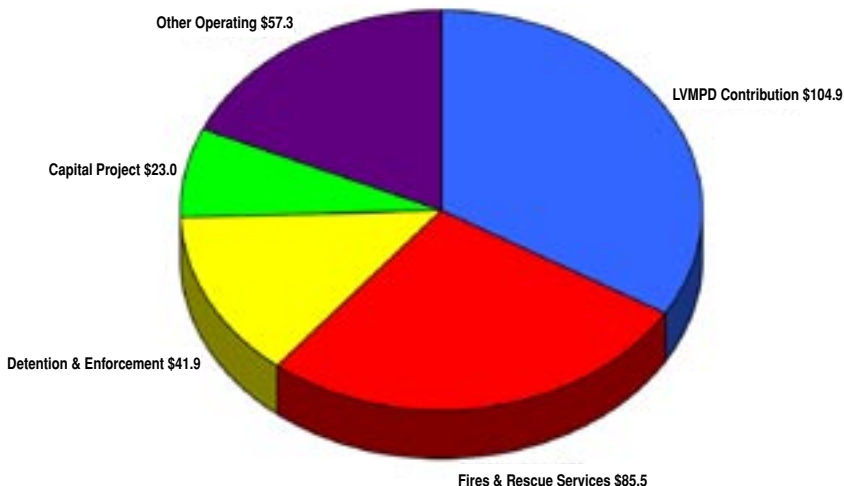
## PUBLIC SAFETY:

A major function of government whose objective is the protection of persons and property. The major subfunctions under public safety are police protection, fire protection, protective inspection and corrections.

Public safety comprises 28.8 percent of the total budget Citywide and 59.3 percent of the City's General Fund budget. The major components are the City's contribution for the Las Vegas Metropolitan Police Department (LVMPD), Fire & Rescue (LVF/R), Detention & Correction, Public Works (Traffic Engineering & Las Vegas Area Traffic Control), Building & Safety, and Neighborhood Services (Neighborhood Response). Public safety expenditures have increased 10.3 percent and 14.5 percent in FY 2004 and FY 2005, respectively.

FUND	DESCRIPTION	ACTUAL PRIOR YEAR ENDING 6/30/03	ESTIMATED CURRENT YEAR ENDING 6/30/04	BUDGET YEAR ENDING 6/30/05
GENERAL FUND	POLICE	\$ 88,905,517	\$ 100,361,512	\$ 104,932,695
	PUBLIC WORKS	9,660,924	11,241,549	12,336,433
	DETENTION & ENFORCEMENT	32,328,340	36,671,862	41,933,025
	FIRE & RESCUE	74,115,429	76,712,745	85,473,013
	NEIGHBORHOOD SERVICES	1,770,903	1,971,868	2,224,494
SPECIAL REVENUE FUNDS	MULTIPURPOSE	1,259,322	3,915,616	9,884,551
	FREEWAY ARTERIAL SYSTEM	1,843,610	2,754,000	3,459,637
CAPITAL PROJECTS FUNDS	FIRE SERVICES	8,152,074	6,883,906	6,449,729
	TRAFFIC IMPROVEMENTS	4,024,063	3,171,502	11,970,914
	DETENTION & ENFORCEMENT	455,125	3,685,217	4,537,400
	SPECIAL ASSESSMENTS	572,285	309,735	
PROPRIETARY FUNDS		24,454,810	25,404,565	29,399,384
TOTAL		\$ 247,542,402	\$ 273,084,077	\$ 312,601,275

**PUBLIC SAFETY EXPENDITURES**  
(amounts expressed in millions)





#### FY 2005 Budget Highlights/Major Initiatives:

- ▲ Detention and Enforcement's operation the Stewart/Mojave Detention Center serves to protect the community by incarcerating inmates and protecting the offender from victimization within the system.
- ▲ The Deputy City Marshals' enforcement of all City ordinances and codes enhances safety on property, particularly parks and recreation areas.
- ▲ The COPS radio grant for \$8 million from the Department of Justice provides funding to standardize communications interoperability among agencies responding to emergencies and disasters within our region.
- ▲ Replacement of Fire Station 8 is scheduled for completion in June 2005. Fire Station 47 is in the bid process and being built by Howard Hughes Corporation. Completion of construction estimated at June 2005.
- ▲ Fire Prevention will implement phase II of the Hansen application for processing fire code use permits in conjunction with Building and Safety's implementation plans.

#### Prior Year Accomplishments:

- Successfully reduced the Fire & Rescue response times to an average of 5.50 minutes for both fire and EMS responses. The Communication Center processed a total of 200,603 incidents in calendar year 2003 which is an increase of 11 percent over calendar year 2002.
- Fire Prevention completed phase I implementation of the Hansen application for processing fire code use permits.
- Las Vegas Fire & Rescue took delivery on a new Mobile Command Unit to be used for emergency scenarios and to serve as a backup communications center.
- Booked and processed 30,575 City inmates and provided in excess of 262,344 hours of inmate labor for in-house and community projects by Detention & Enforcement. Continued a program to house Immigration and Naturalization Service detainees, generating over \$4 million in net revenue.
- City Marshals responded to 9,823 calls for service, issued 2,297 citations and made 1,290 arrests for various criminal offenses. Marshals provided 33,158 hours of patrol, including special events and community projects.
- Public Works partnered with UNLV Transportation Research Center in their pedestrian safety research program and installed audible pedestrian signals at 30 traffic signal locations, 30 countdown pedestrian signals in the downtown area, and an illuminated pedestrian crosswalk on Maryland Parkway.
- Building & Safety hit \$2 billion in construction valuation this fiscal year for the first time, completing over 300,000 inspections and issuing over 58,000 permits. First review of plans is accomplished in 2-4 days. The department successfully adopted the 2003 International Building Code & the 2003 International Residential Code.

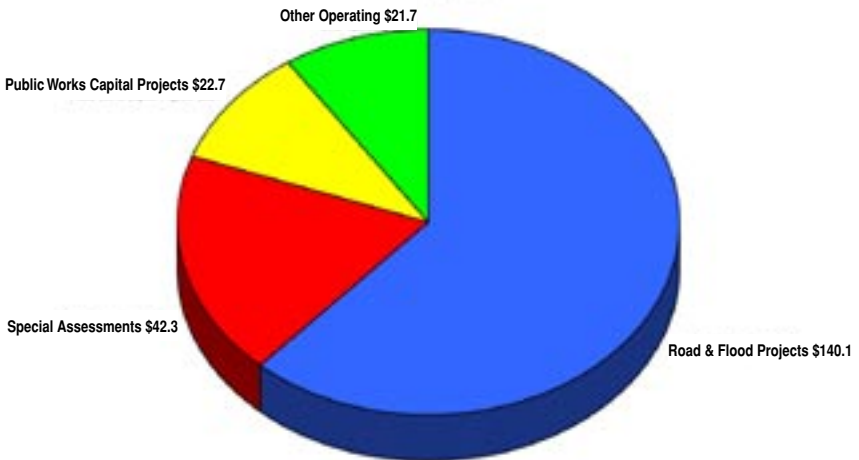
### ***PUBLIC WORKS:***

A major function of government responsible for the planning, engineering and construction of infrastructure.

Public works comprises 20.9 percent of the total budget Citywide and 4.1 percent of the City's General Fund budget. The major components are the City's Public Works department and the related Capital Projects Funds that provide improvements to the arterial street and floodwater conveyance systems. Public works expenditures increased 1.0 and 117.8 percent in FY 2004 and FY 2005, respectively, with most of the increase resulting from infrastructure improvements.

FUND	DESCRIPTION		ACTUAL PRIOR YEAR ENDING 6/30/03		ESTIMATED CURRENT YEAR ENDING 6/30/04		BUDGET YEAR ENDING 6/30/05
GENERAL FUND	PUBLIC WORKS	\$	13,056,495	\$	15,052,461	\$	15,821,078
	FIELD OPERATIONS		1,219,537		1,288,698		1,455,448
CAPITAL PROJECTS FUNDS	PUBLIC WORKS		15,316,899		15,524,890		22,694,455
	ROAD & FLOOD		54,614,900		54,476,660		140,048,980
	SPECIAL ASSESSMENTS		15,451,266		13,666,983		42,321,760
PROPRIETARY FUNDS			3,445,976		4,093,000		4,417,956
TOTAL		\$	103,105,073	\$	104,102,692	\$	226,759,677

**PUBLIC WORKS EXPENDITURES**  
(amounts expressed in millions)



#### FY 2005 Budget Highlights/Major Initiatives:

- ▲ Public Works will continue design activities on the City Hall East Tower project. This expansion will allow consolidation of all City Development Services in one central location.
- ▲ The City will integrate a downtown connection with the valley-wide monorail system. This portion of the project will connect at Sahara, travel down Main Street and terminate at Stewart. City Engineering staff has begun the planning phase of the City's portion of the project.
- ▲ Construction will begin on the \$15 million Bonneville/Clark & Casino Center Couplet. This project will include landscape and hardscape improvements and provide bus turnout locations.
- ▲ Increased activities utilizing staff and commodity contracts to provide rapid response temporary paving of sawtooth and roadway gaps, thereby increasing capacity of existing roadways until such time as a development or capital project installs the permanent improvement.
- ▲ The Streets Rehabilitation Division of Field Operations Department will utilize labor participants from Misdemeanor Court sentencing to provide low cost clean-up and litter control of downtown area.

#### Prior Year Accomplishments:

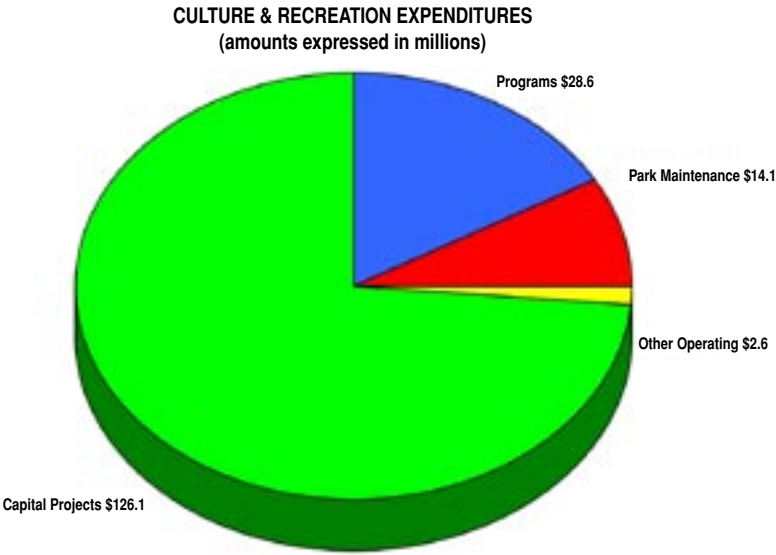
- Public Works completed the transportation plan update for the northwest area and incorporated it into the Master Plan of Streets and Highways.
- Over 180 miles of roadway received street rehabilitation, including 6 miles of major arterials.
- Performed flood cleanup activities totaling nearly 9,500 hours and coordinated SBA loan assistance to residents.
- Initiatives to reduce Development Plan checking time and Technical Drainage Study review time were successfully implemented.
- Field Operations continued efforts to fully utilize the Global Positioning System (GPS) software for their baseline operations and unit costs, monitor performance of staff, and provide comparative data for use in increasing efficiencies. Installed 34 GPS units and anticipate 100 more vehicles to be added in FY05.
- A Stewardship Agreement for the traffic design of a traffic enhancement project along Charleston and Valley View Boulevards was 50% completed.
- Public Works completed \$58.3 million of public infrastructure projects including, Ann Road – US95 to Decatur (\$18M), Tropical Overpass on US95 (\$4.8M), and the 40 MGD Rancho Road sewer – Coran to Palomino (\$8.8M).
- Received the "Tree City USA" award from the National Arbor Day Foundation.
- Las Vegas Life magazine selected the restoration of Frank Wright Park as the "Best City Investment" in its Vegas 100<sup>th</sup> issue.
- Received an award by Nevada Power for electricity conservation efforts.

**CULTURE AND RECREATION:**

A major function of government, includes all cultural and recreational activities maintained for the benefit of residents and visitors.

Culture and recreation comprises 15.8 percent of the total budget Citywide and 9.1 percent of the City's General Fund budget. The major components are the City's Department of Leisure Services and Capital Projects. Culture and recreation expenditures have increased 5.5 percent and 161.1 percent in FY 2004 and FY 2005, respectively.

FUND	DESCRIPTION	ACTUAL PRIOR YEAR ENDING 6/30/03	ESTIMATED CURRENT YEAR ENDING 6/30/04	BUDGET YEAR ENDING 6/30/05
GENERAL FUND	LEISURE SERVICES	\$ 19,551,501	\$ 22,834,976	\$ 23,681,754
	FIELD OPERATIONS	10,714,382	12,648,447	14,083,846
SPECIAL REVENUE FUNDS	MULTIPURPOSE	4,363,098	4,280,012	4,957,693
CAPITAL PROJECTS FUNDS	PARKS AND LEISURE ACTIVITIES	25,514,310	23,053,037	126,146,072
PROPRIETARY FUNDS		2,086,822	2,838,000	2,561,178
TOTAL		\$ 62,230,113	\$ 65,654,472	\$ 171,430,543



#### FY 2005 Budget Highlights/Major Initiatives:

- ▲ The Department of Leisure Services provides cultural, recreational and social programs and activities for the benefit of participants of all ages and abilities.
- ▲ The Senior Citizen Programs Division acts as a catalyst for mobilizing the creativity, energy, vitality and commitment of the older adult and helps preserve the dignity of each individual as a human being. Older adults are participants, as well as volunteers of the Senior Citizen Programs Division. They invest their wisdom and experience to assist in the enrichment of their own lives and all generations.
- ▲ The Cultural and Community Affairs Division will continue to offer classes and special events focusing on the visual and performing arts as well as the humanities which explore the richness of world cultures; work with more community partners in the presentation of outreach programs, special events and festivals; and offer exhibits in its three art galleries which address a wide range of contemporary themes designed to engage, educate and inspire the diverse socioeconomic and ethnic groups of Las Vegas.
- ▲ The Recreation Division will continue to offer a wide selection of classes, workshops, programs, and special events, which are geared toward providing patrons with self-assessment tools to increase self-awareness in choosing activities that will contribute to the quality of life.
- ▲ The City has funded over \$92 million in renovation of existing parks, new park construction, and improvements and upgrades are scheduled at Lorenzi, Ed Fountain, Hills, Firefighters Memorial, Chester Stupak, Doolittle, Patriot Park, and Charleston Heights Neighborhood Preservation Park. Work will continue on Centennial Hills, Washington/Bufalo, Mountain Ridge, Vocational High School Sports Complex, Tenaya Neighborhood Park, Lone Mountain Trail System and the Bonanza Trail. New projects include park and recreation sites at Alexander/Hualapai, Iron Mountain/Fort Apache, Elkhorn/Fort Apache, El Campo Grande/Bradley, Gilmore Cliff Shadows Park & Trailhead, La Madre Mountain Trailhead, Las Vegas Wash Trail, Harmony Park and Equestrian Park.
- ▲ The City has funded over \$34 million in construction of new recreation centers and renovation of existing recreational facilities. Improvements and upgrades are scheduled at the East Las Vegas Community Center, West Las Vegas Arts Center, Chuck Minker Sports Complex, Durango Hills Golf Course Clubhouse and Stupak Community Center. Work will continue on the Centennial Hills Leisure Center Complex, Freedom Park Pool, Bennett YMCA Aquatic Center, Mirabelli Community Center, Natural History Museum and the Post Office building.

#### Prior Year Accomplishments:

- Completed the final phase of the Agency Accreditation Commission review of the City's Leisure Services Department and achieved full accreditation from the National Recreation and Parks Association.
- Published a Leisure Services Annual Report presenting a brief look at the department budget and a visionary look at recreational and leisure time opportunities for today, tomorrow, and beyond.
- The Senior Services Work Unit assisted older adults either by telephone or personal visits with transportation issues, housing problems, food stamps, social security concerns, advocacy and landlord/tenant issues.
- The Adaptive Division received the Presidents award at the National Recreation and Parks Association Annual Congress in St. Louis, Missouri in October 2003. This award recognized the Division for its outstanding programs and organization for providing people with disabilities quality recreational experience.
- Completed projects included Huntridge Circle Park, Fountain Park renovations of the soccer fields, basketball courts and additional park amenities, Charleston Heights Arts Center theatre seating replacement, Charleston Heights modular, Lied modular and Rainbow Park improvements.
- Field Operations maintained over 800 park acres, nearly 200 acres of city facilities, 425 acres of medians/roadway and 85 acres belonging to the Clark County School District. Picnic and Special event areas for over 200,000 participants were prepared and maintained.

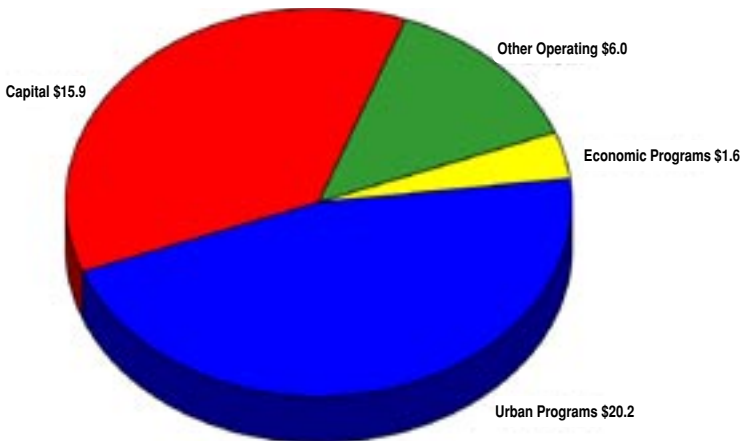
### ***ECONOMIC DEVELOPMENT AND ASSISTANCE:***

Economic development and assistance is a function whose activities are directed toward economically developing the area under the City's jurisdiction and providing assistance to and opportunity for economically disadvantaged persons and businesses.

Economic development comprises 4.0 percent of the total budget Citywide and 1.4 percent of the City's General Fund budget. The major components include the Office of Business Development (OBD) under the City Manager's Office and the Department of Neighborhood Services (Rapid Response, Neighborhood Planning and Neighborhood Development). Economic development expenditures increased 2.5 percent in FY 2004 and 151.0 percent for FY 2005 due to increased funding from grant sources and sale of industrial park land.

FUND	DESCRIPTION	ACTUAL PRIOR YEAR ENDING 6/30/03	ESTIMATED CURRENT YEAR ENDING 6/30/04	BUDGET YEAR ENDING 6/30/05
GENERAL FUND	NEIGHBORHOOD SERVICES	\$ 4,264,901	\$ 4,579,680	\$ 5,338,472
	BUSINESS DEVELOPMENT	569,177	462,723	693,191
SPECIAL REVENUE FUNDS	MULTIPURPOSE	466,427	916,946	1,145,438
	FREMONT STREET ROOM TAX		7,969	120,000
	HOUSING PROGRAM	4,052,907	1,662,321	4,202,013
	HOUSING & URBAN DEVELOPMENT	6,538,264	6,426,904	16,022,037
	INDUSTRIAL DEVELOPMENT	997,537	2,497,809	12,039,349
CAPITAL PROJECTS FUNDS	GENERAL	68,105	631,117	3,880,000
PROPRIETARY FUNDS		263,233	237,457	296,893
TOTAL		\$ 17,220,551	\$ 17,422,926	\$ 43,737,393

**ECONOMIC DEVELOPMENT & ASSISTANCE EXPENDITURES**  
(amounts expressed in millions)



#### FY 2005 Budget Highlights/Major Initiatives:

- ▲ The Neighborhood Services Department continues to strengthen community partnerships and enable citizens to enhance the livability of their neighborhood by linking city services with the residents of Las Vegas.
- ▲ Neighborhood Services continues to increase neighborhood involvement and citizen participation through the following innovative initiatives: Integrated Service Teams, Neighborhoods online, Neighborhood Classroom and Hansen.
- ▲ The Neighborhood Services Department, with the support of the City Council, has begun designing a program to transform vacant and abandoned housing into affordable housing. This transformation will aid neighborhoods in the eradication and prevention of blight in affected areas.

#### Prior Year Accomplishments:

- The Office of Business Development was responsible for the Centennial Hills Marketing Tour, Downtown Real Estate Tour and update of Community Profile.
- The Neighborhood Services Department implemented pilot Integrated Service Teams in the Sunrise, Sierra Oeste, and Old Westside neighborhoods. The pilot IST's involved collaboration between various city departments and outside agencies such as the Clark County School District, Clark County Health District, Metro, and neighborhood associations.
- Neighborhood Services continues to receive recognition and awards from professional organizations including ICMA, NLC, APA, and U.S. Conference of Mayors. The Neighborhood Services Department was selected to present at both the TLG and APA conferences this year, in addition to receiving an award for neighborhood plans.
- The Neighborhood Services Department worked with 30 youth groups through YNAPP, provided \$30,000 of grant funding with a community match of \$183,000; and 22 neighborhood-based projects through NPF, provided \$75,000 of grant funding with a community match of \$238,000. Additionally, Neighborhood Services provided grant funding to improve childcare in over 160 sites and assisted over 100,000 citizens through public service grants.
- In an effort to abate physical impediments in order to maintain a good quality of life, the Neighborhood Response Division responded to 25,000 calls for service, resulting in 14,585 code enforcement violations, more than 32,000 code enforcement inspections, over 8,700 illegal signs collected, in excess of 49,000 instances of graffiti abated, collected trash and debris at 23,000 plus locations, and retrieved over 2,300 shopping carts.
- The City of Las Vegas through the Neighborhood Services Department attained an unprecedented level of regional cooperation on the issue of homelessness, creating a Regional Homeless Services Coordinator, establishing a winter shelter plan, and funding a regional Homelessness Management Information System (HMIS).
- The Neighborhood Services department developed 555 new affordable multi-family housing units and rehabilitated 154 existing multi-family housing units using federal funds and private activity bonds.
- The City of Las Vegas EVOLVE program funded by the Department of Labor continues to provide employment services to unemployed and underemployed individuals. Over 4,821 visits were made to the EVOLVE Center which resulted in, 1,155 ex-offenders attending orientation and 223 clients enrolled in the program.

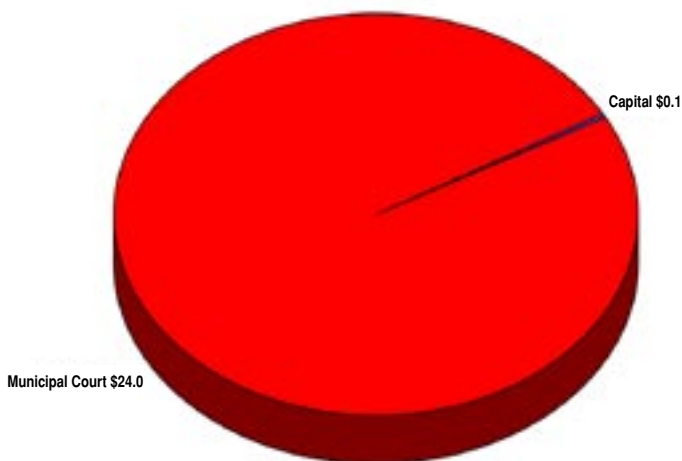
## JUDICIAL:

Includes accounts for recording expenditures for judicial activities of the government.

Judicial comprises 2.2 percent of the total budget Citywide and 5.4 percent of the City's General Fund budget. The major component is the Municipal Court, which includes the Alternative Sentencing and Education program. Judicial expenditures increased 32.5 percent and 18.4 percent in FY 2004 and FY 2005, respectively.

FUND	DESCRIPTION	ACTUAL PRIOR YEAR ENDING 6/30/03	ESTIMATED CURRENT YEAR ENDING 6/30/04	BUDGET YEAR ENDING 6/30/05
GENERAL FUND	MUNICIPAL COURT	\$ 15,190,962	\$ 16,967,996	\$ 19,371,458
	CITY ATTORNEY		2,892,885	3,207,254
SPECIAL REVENUE FUNDS	MULTIPURPOSE	148,389	468,861	1,489,708
TOTAL		\$ 15,339,351	\$ 20,329,742	\$ 24,068,420

**JUDICIAL EXPENDITURES**  
(amounts expressed in millions)





FY 2005 Budget Highlights/Major Initiatives:

- ▲ Municipal Court will focus resources on the relocation to the Regional Justice Center and the re-engineering of the court's case management system in FY2005.
- ▲ Municipal Court will seek process improvements and enhance customer service by evaluating existing procedures and implementing more efficient use of technology and allocated resources.
- ▲ Municipal Court will provide quality court transactions by exploring the feasibility of creating and implementing an enhanced monitoring system, which will allow supervisors to observe transactions to determine the proper allocation of resources and identify potential training issues.

Prior Year Accomplishments:

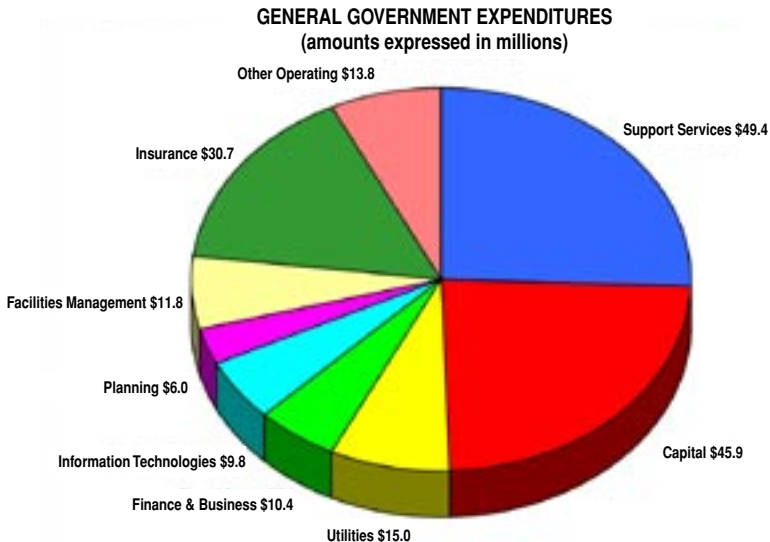
- The House Arrest Program provided an estimated savings of \$710,675 to taxpayers.
- Work Program participants, which consisted of 2,035 individuals provided 32,518 hours of unencumbered labor worth \$443,550 to City departments.
- Executed the use of public attorneys as an alternative method for legal defense of defendants who are without means of employing an attorney resulted in cost savings of \$450,765.
- Municipal Court's Volunteer Program served some 1,696 hours and donated labor valued at \$26,305.
- Implemented a City of Las Vegas Spanish Internet Traffic School.
- Utilized matching grant funding to put into action a specialized marshal program for Domestic Violence warrant service and a program for incarcerated Domestic Violence offenders.
- Completed all programming requirements to interface Metro electronic citations with the Case Management System.

## GENERAL GOVERNMENT:

General government is charged with all expenditures for the legislative, elections, executive, financial administration and other-unclassified activities.

General government comprises 17.7 percent of the total budget Citywide and 19.6 percent of the City's General Fund Budget. The principal activities are Legislative (Mayor and City Council); Elections; Executive (City Manager); Financial Administration (City Clerk, City Attorney, Human Resources, Finance and Business Services and Internal Audit); and Other (Architectural Services, Planning and Development, Building Services, Information Technologies, Purchasing and Contracts, Real Estate and Asset Management, and Other General Expenditures). General government increased 15.0 percent and 43.8 percent in FY 2004 and FY 2005, respectively.

FUND	DESCRIPTION	ACTUAL PRIOR YEAR ENDING 6/30/03	ESTIMATED CURRENT YEAR ENDING 6/30/04	BUDGET YEAR ENDING 6/30/05
GENERAL FUND	CITY COUNCIL	\$ 2,403,827	\$ 2,753,539	\$ 2,906,318
	CITY CLERK	1,319,414	1,598,347	1,780,104
	ELECTIONS	682,292	100,000	935,350
	CITY MANAGER	2,989,181	2,900,088	3,487,488
	CITY ATTORNEY	5,719,823	3,485,809	3,655,780
	CITY AUDITOR	670,349	735,088	803,929
	HUMAN RESOURCES	3,558,842	3,924,100	4,109,076
	INFORMATION TECHNOLOGIES	9,542,677	9,428,638	9,793,516
	FINANCE AND BUSINESS SVCS	8,528,234	9,592,316	10,401,968
	PUBLIC WORKS	2,153,406	2,590,116	2,835,554
	FIELD OPERATIONS	9,842,040	11,002,262	11,831,573
	PLANNING AND DEVELOPMENT	4,534,919	5,263,600	5,981,736
	OTHER GENERAL EXPENDITURES	16,005,681	16,504,520	23,279,000
	MULTIPURPOSE	338,097	605,400	2,879,395
SPECIAL REVENUE FUNDS	SID ADMINISTRATION	843,941	935,478	1,504,189
CAPITAL PROJECTS FUNDS	CITY FACILITIES	4,520,125	10,270,992	45,931,651
PROPRIETARY FUNDS		42,927,061	52,332,261	60,657,919
TOTAL		\$ 116,579,909	\$ 134,022,554	\$ 192,774,546



#### FY 2005 Budget Highlights/Major Initiatives:

- ▲ The Mayor and Council members have the responsibility of setting overall policy for the City and function as the political and civic liaison between the City and all other local, state, national and international entity representatives. They formulate and develop public policies that will effectively meet the community's current and long-term needs.
- ▲ The City Manager and his staff are responsible for the effective administration and operation of all municipal services for the City. They will actively participate in regional growth discussions to determine the best methods to plan and provide for a stable, economically vibrant community.
- ▲ The City Attorney, the chief legal officer for the City, represents the City in all legal matters and prosecutes misdemeanor crimes committed within the City's jurisdiction.
- ▲ The City Clerk's office serves as the hub of activity for City elections, City Council meetings, and as a public information center. The primary focus for this year is full implementation of the electronic agenda process and a citywide records program which includes a records storage facility currently under design and development.
- ▲ Human Resources will utilize the newly established division, Organizational Development and Training, to concentrate on developmental and training needs within the City of Las Vegas. By creating tailored solutions for training and developmental needs, the City will ensure its workforce remains well-trained and accessible for succession planning purposes.
- ▲ Human Resources will continue to enhance the value of diversity in the City of Las Vegas through the development and promotion of a formal diversity plan for the City of Las Vegas. Efforts will be measured and assessed in many areas, from service delivery to employee development, to best enhance the awareness of diversity throughout the organization.
- ▲ The Information Technologies (IT) Department is addressing new applications to enable the public to access and update information via the Internet and via telephone. In an effort to simplify government the department has taken a lead position with other Las Vegas Valley governments to design and implement an Internet portal for one stop, multi-agency access to government services.
- ▲ Field Operations will enhance energy conservation efforts by providing the lead role in the Energy Conservation Recommending Committee and Drought Committee.

#### Prior Year Accomplishments:

- The City has funded over \$45 million for new buildings, renovation of existing facilities, and equipment. These include the City Hall East Tower, City Hall improvements, Technology Innerlook, Records and Archival Materials Storage Facility and the Traffic Signal Repair Shop.
- A Special Election was successfully completed to fill a vacancy in the Ward 2 Council seat. This involved implementation of a new optical scan ballot process for the City. The first phase of design of the new Citywide Records Storage Facility was completed.
- Human Resources developed new performance evaluation tools for both classified and appointive personnel, reflecting newly developed core competencies. The appointive evaluation tool supports the new Appointive Employee merit and bonus plan rolled out by the Finance Department, effective FY 2005.
- The State of Nevada assesses the City of Las Vegas approximately \$225,000 on an annual basis to support the costs associated with the State workers' compensation program, and the subsequent injury and uninsured employers' claim funds (per NRS and NAC). This assessment is based on the number and cost of workers' compensation claims at the City of Las Vegas. As a result of the Safety First initiative, the City realized a dramatic reduction in workers' compensation claim costs, and as a result was refunded \$115,000 (approximately 51%) of the assessment for this fiscal year.
- The Facilities Management Division completed over 6,600 facilities maintenance service requests and maintained over 170 city-owned and leased facilities. Over 130 remodel/renovation projects were completed at a cost of approximately \$1.1 million.

**OTHER: TRANSIT SYSTEMS / HEALTH / WELFARE:**

The Transit System function records expenditures for the planning, operation and maintenance of transportation facilities and equipment within the City. Health includes all activities involved in the conservation and improvement of public health. Welfare includes all activities designed to provide public assistance and institutional care for individuals economically unable to provide essential needs for themselves.

Transit Systems, Health and Welfare comprise .5 percent of the total budget Citywide and 1.0 percent of the City's General Fund budget. The major component for Transit is the Downtown Transportation Center. Health's major components are Detention and Enforcement's Animal Control Unit, the contract for the Animal Care Facility, and the lease of Woodlawn Cemetery to a private operator. Welfare's major component is the Department of Leisure Services which operates the Senior Citizens Law Project (SCLP) Special Revenue Fund. Total expenditures increased 11.1 percent and 15.0 percent in FY 2004 and FY 2005, respectively.

FUND	DESCRIPTION	ACTUAL PRIOR YEAR ENDING 6/30/03	ESTIMATED CURRENT YEAR ENDING 6/30/04	BUDGET YEAR ENDING 6/30/05
GENERAL FUND	FIELD OPERATIONS	\$ 1,106,864	\$ 1,274,110	\$ 1,647,528
	DETENTION & ENFORCEMENT	2,185,381	2,378,852	2,512,017
	OTHER GENERAL EXP	60,202	65,000	70,000
SPECIAL REVENUE FUNDS	MULTIPURPOSE	778,856	846,571	1,022,079
NONEXPENDABLE TRUST	CEMETERY OPERATIONS		24,000	24,000
TOTAL		\$ 4,131,303	\$ 4,588,533	\$ 5,275,624

FY 2005 Budget Highlights/Major Initiatives:

- ▲ The Transportation Services division participates in a joint venture with the Regional Transportation Commission (RTC) for the operation and management of the Downtown Transportation Center. This includes coordinating services for the Las Vegas transit system to better serve the transportation needs of the citizens of Las Vegas and overseeing gaming, retail, and the restaurant concessionaires. The division is also entrusted with the efficient movement of commuters within the downtown area via the City's bus system.
- ▲ The Senior Citizens Law Project (SCLP) will provide for the delivery of legal services, dispute resolution, advocacy and assistance. To accomplish these goals, the SCLP will provide limited basic legal services to senior citizens. The services include document preparation, including simple wills, homesteads, powers of attorney for health care, living wills and affidavits terminating joint tenancy.
- ▲ The SCLP will also provide assistance and representation to applicants of public entitlement programs (i.e., Social Security, Medicare, Medicaid and SSI) and provide counseling, negotiation and referral services for many civil law problems.

Prior Year Accomplishments:

- The Animal Control Unit responded to 28,207 calls for service resulting in investigation and resolution of animal emergency and nuisance complaints.
- Fleet Management continued to purchase and convert the City's fleet of clean burning alternatively fueled vehicles and implement an Alternative Station Demonstration Project using hydrogen enriched compressed natural gas. They dedicated the world's first hydrogen energy station, featuring the co-production of hydrogen fuel and electric power. The station fuels both hydrogen and compressed natural gas/hydrogen vehicles. The project is a public-private partnership between the U. S. Department of Energy, the City of Las Vegas, Air Products and Chemicals, Inc., and Plug Power.
- The Senior Citizens Law Project (SCLP) served in excess of 3,800 unduplicated clients; prepared over 500 durable powers of attorney for health care and living wills, assisted with wills, Social Security difficulties and presented Advance Directive seminars to clients at various senior centers, churches, libraries and nursing homes. The Law Project received in excess of \$400,000 in financial benefits and donations.

**INTERGOVERNMENTAL:**

Intergovernmental expenditures include expenditures made to one level or unit of government from another government in support of government activities administered by the recipient unit.

Intergovernmental comprises 1.9 percent of the total budget Citywide. The components are Special Revenue funds that collect special taxes and fees to be distributed to other governmental agencies and contributions from Proprietary funds to other local governments for regional projects. Intergovernmental expenditures increased by 135.6 percent in FY 2004 and 54.8 percent FY2005.

FUND	DESCRIPTION	ACTUAL PRIOR YEAR ENDING 6/30/03	ESTIMATED CURRENT YEAR ENDING 6/30/04	BUDGET YEAR ENDING 6/30/05
<b>SPECIAL REVENUE FUNDS</b>	MULTIPURPOSE	\$ 2,869,696	\$ 7,578,173	\$ 14,696,232
	HOUSING PROGRAM	408,215	370,022	351,812
<b>CAPITAL PROJECTS FUNDS</b>	PARKS & LEISURE ACTIVITIES	450,000		
	TRAFFIC IMPROVEMENTS		40,000	
<b>PROPRIETARY FUNDS</b>		2,004,696	5,518,266	5,864,600
	<b>TOTAL</b>	<b>\$ 5,732,607</b>	<b>\$ 13,506,461</b>	<b>\$ 20,912,644</b>

FY 2005 Budget Highlights/Major Initiatives:

- ▲ Distributions to Clark County of \$1.25 million in tortoise habitat fees for the preservation of a habitat for endangered tortoises removed from areas being developed, \$5 million to Las Vegas Valley Water District for the Las Vegas Springs Preserve and \$2 million for the Regional Justice Center debt service.
- ▲ Contribution of \$1.7 million to the Las Vegas Redevelopment Agency for debt service.
- ▲ Other Intergovernmental contributions include; \$6.4 million to Clark County for capital improvement projects, \$3.8 million to the Clean Water Coalition, and \$.5 million to the Nevada Department of Transportation for road/sewer projects.

## **SANITATION:**

A major function of government includes activities involved in the collection, treatment, and disposal of sewage, cleaning of sewer lines and sweeping streets.

Sanitation consists of 5.1 percent of the total budget Citywide. The major component is the Sanitation Proprietary fund. The City owns and operates 3 water pollution control facilities and over 1,300 miles of sewer lines that service the residents of Las Vegas and North Las Vegas. Expenditures increased 1.0 percent and 10.3 percent in FY 2004 and FY 2005, respectively.

FUND	DESCRIPTION	ACTUAL PRIOR YEAR ENDING 6/30/03	ESTIMATED CURRENT YEAR ENDING 6/30/04	BUDGET YEAR ENDING 6/30/05
SPECIAL REVENUE FUNDS	MULTIPURPOSE	\$	\$	\$
PROPRIETARY FUNDS		49,964,531	50,451,900	55,400,536
	TOTAL	\$ 49,964,531	\$ 50,451,900	\$ 55,660,736

### FY 2005 Budget Highlights/Major Initiatives:

- ▲ The Water Pollution Control Facility will implement initiatives to decrease the cost of treating wastewater to \$1.36 per thousand gallons by 2007.

### Prior Year Accomplishments:

- The Water Pollution Control Facility received the Association of Metropolitan Sewage Agencies Platinum Award for five years without a permit violation.
- Major sewer work began with RTC projects, including Durango Drive Phase 4, Alexander Road and Tenaya Way.
- A 40% sewer rate increase was approved and will be phased in over two years. Also approved was a hardship program to defray the increase for low income households.
- Construction began on several major sewer line projects, including the Sahara Avenue – Phase III sewer line repair/reconstruction and a \$4.8 million sanitary sewer rehabilitation project commencing at Mojave and Harris down Mojave to Bonanza, to Pecos, to Stewart to Honolulu to Charleston, utilizing new trench less technology.
- Completed construction on Clark Avenue Sewer from Main Street to Las Vegas Boulevard and Rancho Interceptor from Redondo to Coran.
- Collection system infrastructure was expanded through Sewer Refunding Agreements with Spring Mountain Ranch Unit 60, Iron Mountain Ranch - Village 6, Lone Mountain Classics and Spanish Springs at Lone Mountain.
- Forty-eight miles of new sewer lines were added to the collection system.
- Over \$15 million was invested in capital assets to expand the collection system throughout the City and increase wastewater treatment capacity.

**DEBT SERVICE:**

Debt Service includes interest and principal payments on general long-term debt.

Debt Service comprises 3.1 percent of the total budget Citywide. The City of Las Vegas prepares a written statement of its debt management policy and updates it annually. Analysis of the city's debt position is important, as growth in the City has resulted in an increased need for capital financing. Resources, as well as needs, will drive the City's debt issuance program. Decisions regarding the use of debt will be based in part on the long-term needs of the City and the amount of equity (cash) dedicated in a given fiscal year to capital outlay.

FUND	DESCRIPTION	ACTUAL PRIOR YEAR ENDING 6/30/03	ESTIMATED CURRENT YEAR ENDING 6/30/04	BUDGET YEAR ENDING 6/30/05
DEBT SERVICE		\$ 48,381,881	\$ 24,628,954	\$ 26,336,412
PROPRIETARY FUNDS		9,573,298	8,979,069	7,105,479
	<b>TOTAL</b>	<b>\$ 57,955,179</b>	<b>\$ 33,608,023</b>	<b>\$ 33,441,891</b>

The following table demonstrates that the City has additional debt capacity in the amount of \$2.167 billion as authorized by Nevada Revised Statute.

**STATUTORY DEBT CAPACITY**  
**Las Vegas, Nevada**  
**July 1, 2004**

<b>Fiscal Year 2005 Total Assessed Value</b>	<b><u>\$12,717,378,524</u></b>
Legal Debt Margin	
Debt Limitation 20% of Assessed Value	\$ 2,543,475,705
Outstanding General Obligations, July 1, 2004	312,593,278
Proposed General Obligations	<u>63,681,774</u>
Total Outstanding, Authorized and Proposed	376,275,052
<b>Additional Debt Capacity</b>	<b><u>\$ 2,167,200,653</u></b>

Source: Las Vegas City Charter, City of Las Vegas 2005 Final Budget, and City of Las Vegas 2005-2009 Capital Improvement Plan



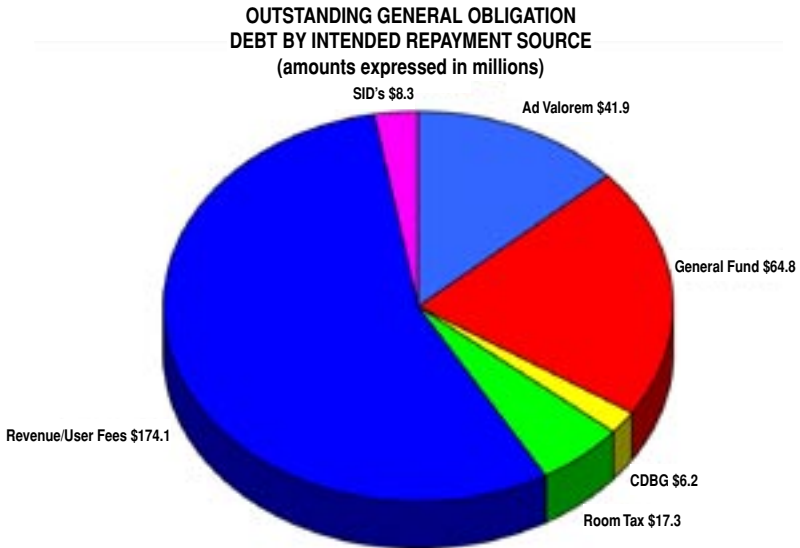
## **Other Municipalities General Obligation Comparison**

Municipality	Total General Obligation Debt**	2004 * Population	FY 2005 Assessed Value	General Obligation Debt Per Capita	General Obligation Debt as a % of Assessed Value
Las Vegas	\$ 304,339,052	528,617	\$ 12,717,378,524	\$ 575.73	2.39
North Las Vegas	98,389,000	146,005	3,318,379,189	673.87	2.96
Clark County	2,071,090,000	1,620,748	50,158,588,051	1,277.86	4.13
C. C. School District	2,854,099,191	1,620,748	50,158,588,051	1,760.98	5.69
Henderson	292,831,670	217,448	7,567,061,928	1,346.67	3.87
Carson City	84,172,636	55,220	1,125,818,236	1,524.31	7.48
Reno	109,744,000	195,727	5,105,374,124	560.70	2.15

SOURCE: Compiled by Nevada State Bank Public Finance

\*State of Nevada Demographer

\*\*Outstanding as of June 30, 2004. Figures do not include proposed bonds, revenue bonds . lease/purchase agreements or special assessments.



## CAPITAL IMPROVEMENT PROJECTS

Las Vegas is consistently rated among the nation's elite in growth and expansion. This growth has created the need for the City of Las Vegas to provide proper planning and resource management to fulfill its public service requirements. Each year, the City's Capital Improvement Plan (CIP), a multiyear planning document, identifies and prioritizes the need for a variety of public improvements and coordinates their financing and construction time frames. The tables below show the identified needs for planned improvements and funding sources for FY 2005 as well as the total for the next five fiscal years.

### CAPITAL IMPROVEMENT EXPENDITURES

(amounts expressed in millions)

	<u>FY 2005</u>	<u>FY 2005-09</u>
Public Works	\$ 205.1	\$ 710.4
Culture and Recreation	126.2	309.9
Sanitation	45.5	98.3
Public Safety	22.9	110.7
General Government	45.9	53.8
Economic Development	<u>14.4</u>	<u>31.2</u>
<b>Total Expenditures</b>	<b><u>\$ 460.0</u></b>	<b><u>\$ 1,314.3</u></b>

### CAPITAL IMPROVEMENT FUNDING SOURCES

(amounts expressed in millions)

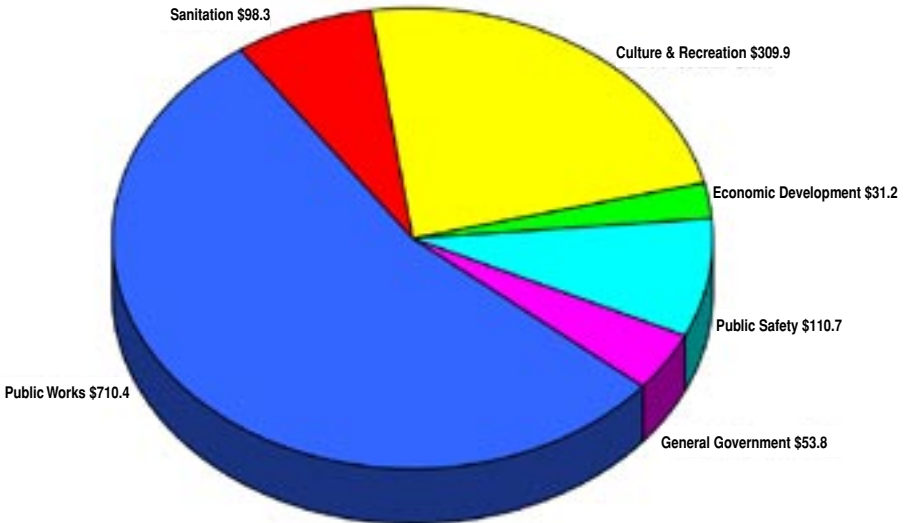
	<u>FY 2005</u>	<u>FY 2005-09</u>
Other Governments	\$ 189.0	\$ 653.4
Fees	47.1	106.3
Fund Balance	91.4	117.1
Bonds	70.3	70.3
Motor Vehicle Fuel Tax	7.9	41.8
Other	12.0	12.0
Special Assessments	42.3	42.3
Unfunded	<u></u>	<u>271.1</u>
<b>Total Funding Sources</b>	<b><u>\$ 460.0</u></b>	<b><u>\$ 1,314.3</u></b>

The two main sources of funding from Other Governments over the next five years are \$497.5 million from the Regional Transportation Commission and \$101.9 million from the Clark County Regional Flood Control District. Funding from fees of \$98.3 million is from sewer service fees.

FY 2005 Capital Improvement Project funding includes the following projects:

- ◆ Public Works - Street improvement projects, preventive maintenance on local streets, special improvement districts, and storm drainage projects.
- ◆ Sanitation - Water Pollution Control Facility upgrades, major sewerlines and interceptors.
- ◆ Culture and Recreation - Residential Construction Tax funded neighborhood park projects, Washington/Buffalo Park Master Tennis and Soccer complexes, Centennial Hills Park and Leisure Complex, and Alexander/Hualapai Park.
- ◆ Economic Development – Las Vegas Technology Center and the East Las Vegas Business/Incubator Center.
- ◆ Public Safety - Detention facility food services remodeling and equipment, replacement of fire station #8, and traffic improvements.
- ◆ General Government - City Hall East Tower, Technology Inner Look, Records and Archival Materials Storage Facility, Traffic Signal Repair Shop, and underground fuel tanks.

**CAPITAL EXPENDITURES PLAN  
FISCAL YEARS 2005-2009  
(amounts expressed in millions)**



## LAS VEGAS

## FACTS

## Population

City of Las Vegas	535,269	July 1, 2004
Clark County	1,641,529	July 1, 2004
Las Vegas Valley	1,583,172	July 1, 2004

## Median Age

All persons	34.5	2000 Census
-------------	------	-------------

Median Household Income \$44,069 2000 Census

Households	198,147	July 1, 2004
Housing units	207,286	July 1, 2004

Median New Home Sold\* \$199,926 2004 Perspective

Value of Building Permits \$1,532,891,951  
Jan - Dec 2003

Land Area 130.1 square miles July 1, 2004

## Climate

Avg. minimum temp. = 52.3F	30 year avg.
Avg. maximum temp. = 79.5F	30 year avg.
Annual sunshine = 294 days	30 year avg.

## Schools

1 Comm. College of So. NV Satellite Campus	July 1, 2004
1 UNLV Satellite Campus	July 1, 2004
7 High Schools	July 1, 2004
17 Middle Schools	July 1, 2004
57 Elementary Schools	July 1, 2004
6 Prime 6 Schools	July 1, 2004

## Hotels/Motels

39 hotels; 107 motels	July 1, 2004
Rooms	20,210 July 1, 2004

## Stadiums/Auditoriums/Conventions Halls\*

6 (1 in City)	2004 Perspective
---------------	------------------

## Area Malls\*

9 (400,000+ sq ft); (2 in City)	2004 Perspective
---------------------------------	------------------

## Las Vegas Industrial Parks

2004 Perspective

4 (with space available for  
light or heavy industry, office,  
warehouse, commercial and storage)

## Major Industrial Employers\*

2004 Perspective

Hotel/Gaming/Resorts  
Government  
Construction  
Business Services  
Education Health Services

## Fire Protection

July 1, 2004

## Uniformed Strength

Fire Department  
518 uniform (filled positions)  
52 communications (filled positions)  
35 civilian (filled positions)

## Fire Stations

July 1, 2004

15  
1 Fire Training Center

## Police Stations\*

7 area commands

## Police Department

Sworn Officers July 1, 2004

2,201 authorized  
2,045 assigned  
Civilian Workforce  
1,162 authorized  
1,097 assigned (includes recruits)

## Sworn Corrections Officers

677 authorized  
671 assigned

## Civilian Corrections Personnel

308 authorized  
298 assigned

\* Denotes Valley-wide data

Prepared By:

CLV Planning & Development Department

July 1, 2004

## LAS VEGAS

## STATISTICS

Date of Incorporation: March 16, 1911

Date First Charter Adopted: March 16, 1911

Date Present Charter Adopted: May 26, 1983

Form of Government: Council - Manager

Number of Permanent Employees: July 1, 2004

CEA 1,558

Appointive 294

Fire 573

PPA 77

PPO 171

Elected 12

Regular Part-Time 3

Total 2,688

Area in Square Miles:

April 1, 1911 19.179

July 1, 2004 130.1

Facilities and Services in Miles March 2004

(Maintained by the city)

Freeway 6

Arterial (Primary) 174

Arterial (Secondary) 100

Collector (Industrial/Business) 17

Collector (Residential) 127

Local (Industrial/Business) 24

Local (Residential) 775

Alley 39

Total Centerline Miles 1,262

Number of Street Lights July 1, 2004

48,365

Fire Protection: July 1, 2004

Number of calls answered 72,116

(Calendar year 2003)

Total Emergency Medical 64,876

Service Responses

Total Fire Responses 2,880

Culture and Recreation: July 1, 2004

Number of parks 58

(14 additional parks proposed)

Number of golf courses 14

(7 Public, 3 Semi-Public, 4 Private)

Number of swimming pools 7

Sewage System: July 1, 2004

Miles of sanitary sewers 1,620

Number of service connections 160,339

Miles of storm drain channels 310

Number of treatment plants 3

Daily average treatment in MGD 68.4

(Million Gallons per Day)

Maximum daily capacity of 102

treatment plants in MGD

## Glossary of Terms

The accounts of the City are organized on the basis of funds, functions, and activities. Each fund is considered a unique accounting entity with a separate set of balanced accounts, which contain assets, liabilities, fund equity, revenues and expenditures. Government resources are allocated to and accounted for in the individual funds based upon the defined work scope and the method by which spending activities are controlled. There are seven fund types within three fund categories.

### Governmental Funds

**General Fund** - The General Fund is the general operating fund of the City and used to account for all financial resources except those required to be accounted for in another fund.

**Special Revenue Funds** - Special Revenue Funds are used to account for specific revenue sources, other than special assessments, expendable trusts, or sources for major capital projects, which are restricted by law to expenditure for specified purposes.

**Capital Projects Funds** - Capital Projects Funds are used to account for resources to be used for the acquisition or construction of major capital facilities other than those financed by proprietary funds and trust funds.

**Debt Service Funds** - Debt Service Funds are used to account for the accumulation of resources for and the payment of principal, interest, or related costs on general long-term debt.

### Fiduciary Funds

**Non-Expendable Trust Funds** – Non-Expendable Trust Funds are used to account for assets held by the City as a trustee or an agent for individuals, private organizations, other governments and/or other City funds. Non-Expendable Trust Funds are accounted for in basically the same manner as proprietary funds.

### Proprietary Funds

**Enterprise Funds** - Enterprise Funds are used at the City to account for operations that are financed and conducted in essentially the same manner as private business enterprises. The intent is to have the costs (all expenses including depreciation) of providing products and services to the general public. Costs are recovered primarily through charges to the users or beneficiaries.

**Internal Services Funds** - Internal Service Funds are used to account for the financing of products or services provided by one City department to other City departments or to other governments on a cost-reimbursement basis.

***CITY OF LAS VEGAS DEPARTMENTS***

All Departments	229-6011 (Voice) 386-9108 (TDD)
Building & Safety	229-6251
City Attorney	229-6201
City Manager	229-6501
Council Office	229-6405
Detention & Enforcement	229-6617
Field Operations	229-1030
Finance & Business Services	229-6321
Fire & Rescue Services	229-2888
Human Resources	229-6315
Information Technologies	229-6291
Mayor's Office	229-6241
Municipal Court	229-6509
Neighborhood Services	229-2330
Leisure Services	229-6297
Planning & Development	229-6301
Public Works	229-6276

